Gregg M. Galardi, Esq. Ian S. Fredericks, Esq. SKADDEN, ARPS, SLATE, MEAGHER & MCGUIREWOODS LLP FLOM, LLP One Rodney Square PO Box 636 Wilmington, Delaware 19899-0636 (804) 775-1000 (302) 651-3000

Dion W. Hayes (VSB No. 34304) Douglas M. Foley (VSB No. 34364) One James Center 901 E. Cary Street Richmond, Virginia 23219

- and -

Chris L. Dickerson, Esq. SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP 333 West Wacker Drive Chicago, Illinois 60606 (312) 407-0700

Counsel to the Debtors and Debtors in Possession

> IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

- - - - - X Chapter 11 In re: Case No. 08-35653 (KRH) CIRCUIT CITY STORES, INC., et al., Jointly Administered Debtors.

# AFFIDAVIT IN SUPPORT OF EMPLOYMENT OF AKERMAN SENTERFITT AS A PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS

STATE	OF	FLORIDA	)	
			)	ss:
COUNTY	OF	DUVAL	)	

PETER O. LARSEN, being duly sworn, deposes and says:

i) I am a shareholder of the firm Akerman Senterfitt (the "Firm"), which has been employed by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") in the ordinary course of their business. The Debtors wish to retain the Firm to continue providing such ordinary-course services during their chapter 11 cases. This Affidavit is submitted in compliance with the Order Granting Debtors' Motion For Order Pursuant To Bankruptcy Code Sections 105(A), 327, 330 And 331 Authorizing Debtors To Employ Professionals Utilized In The Ordinary Course Of Business (the "OCB Professionals Order").

1. The Firm was provided with a list of interested parties, a copy of which is annexed hereto as Exhibit 1. There are more than 2,000 creditors and parties in interest in the Debtors' current chapter 11 bankruptcy case. I anticipate that a review of the Firm's client database with regard to all of the Debtors' creditors and parties—in—interest would disclose that the Firm has previously represented and/or currently represents one or

The Debtors are the following entities: Tweeter Home Entertainment Group, Inc. ("Tweeter"), Hillcrest High Fidelity, Inc., NEA Delaware, Inc., New England Audio Co., Inc., Sound Advice, Inc., Sound Advice of Arizona, Inc., Sumarc Electronics, Inc., and THEG USA, L.P.

more such creditors or parties-in-interest, or one or more of their respective parent companies, subsidiaries, or affiliates. To the best of my knowledge and belief, any and all such other representation(s) of a creditor or party in interest, or one or more of their respective parent companies, subsidiaries or affiliates, was or is in connection with matters wholly unrelated to the Debtors, their current chapter 11 bankruptcy cases, or the matters on which the Firm is to be employed pursuant to the OCB Professionals Order, except the following:

- (a) The Firm represents Samsung Electronics America, Inc., and related persons/entities, as creditors and parties in interest in the bankruptcy case, pursuant to a Consent and Waiver by Circuit City Stores, Inc., dated November 24, 2008 (Exhibit 2).
- 2. The Firm does not represent or hold any interest adverse to the Debtors or their estates with respect to the engagement for which we are to be retained.
- 3. In the past, the Firm has represented the Debtors regarding state and local tax matters and cases.
- 4. This Firm and certain of its members, counsel, and associates may have in the past represented, currently represent, and may in the future represent entities that are claimants or equity security holders of

the Debtors in matters totally unrelated to the Debtors' 11 cases. None of those past or current representations are material. This Firm will be in a position to identify with specificity all such persons or entities when lists of all creditors of the Debtors have been prepared and will make any further disclosures as may be appropriate at that time. The Firm intends to apply for compensation for professional services connection with these chapter 11 cases directly to the Debtors, in accordance with the OCB Professionals Order, with such application to request compensation for services the hourly rates set forth on below, reimbursement of actual and necessary expenses and other charges incurred by the Firm. The principal attorneys designated to represent the Debtors and their current standard rates are:

> Peter O. Larsen, Partner - \$475.00 Michael Bowen, Partner - \$335.00

Maria C. Carantzas, Partner - \$335.00

5. The rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Such rates are the Firm's agreed rates for

work of this nature with the Debtor. The rates are set at a level designed to fairly compensate the Firm for the work of its attorneys and to cover fixed and routine overhead It is the Firm's policy to charge its clients in expenses. all areas of practice for all other expenses incurred in connection with a client's case. The expenses charged to clients include, among other things, photocopies, on-line research, couriers and overnight delivery services, facsimile and long distance telephone charges and, general, all identifiable expenses that would not have been incurred except for representation of a particular client. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients.

6. Except as provided in the OCB Professionals Order, no representations or promises have been received by the Firm [nor by any member, counsel, or associate thereof] as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity any compensation received by the Firm in connection with these chapter 11 cases.

WHEREFORE, affiant respectfully submits this Affidavit in Support of Employment of Akerman Senterfitt as a Professional Utilized in the Ordinary Course of Business.

Peter O.

Shareholder

Akerman Senterfitt

50 N. Laura Street, Suite 2500

Jacksonville, Florida

Phone: (904) 798-3700 Fax: (904) 798-3730

to before me this 20%

day of January, 2009.

My Commission Expires:

HOTARY PUBLIC Carla J. Dixon

Commission # DD533708 Expires April 8, 2010 STATE OF FLORIDA Bonded Troy Fain Insurance Inc 800-385-7019

# The Debtors

Abbott Advertising Agency, Inc.

CC Aviation, LLC

CC Distribution Company of Virginia, Inc.

Circuit City Properties, LLC

Circuit City Purchasing Company, LLC

Circuit City Stores, Inc.

Circuit City Stores PR, LLC

Circuit City Stores West Coast, Inc.

Courcheval, LLC

InterTAN, Inc.

Kinzer Technology, LLC

Mayland MN, LLC

Orbyx Electronics, LLC

Patapsco Designs, Inc.

Prahs, Inc.

Sky Venture Corporation

Ventoux International, Inc.

XS Stuff, LLC

# Non-Debtor Affiliates

Asian Sourcing & Procurement Services Co. Ltd.

Cicuit City Global Sourcing Ltd

Early Adopter Fund, LLC

InterTAN Canada, Ltd

InterTAN France SNC

InterTAN Ontario Ltd.

PlumChoice, Inc.

Sixth Street Marketplace, LP

St. Tammany Oaks Subdivision Association

Theater Xtreme Entertainment Group, Inc.

#### **Directors and Officers**

Baldyga, Lisa

Barretta, Henry P.

Besanko, Brue H.

Bossin, Alan

Bradley, Brian S.

Breitenbecher, Kelly E.

Brill, Ronald M.

Byrd, Carolyn H.

Cuthbertson, Ron

Daoust, Ean

Dunn, Philip J.

Fairbairn, Ursula O.

Feigin, Barbara S.

Foss, Michael E.

Grove, Jacqueline

Hardymon, James F. Harlow, John T.

Hedgebeth, Reginald D.

Heidemann, Lyle G.

Jonas, Eric A., Jr.

Kane, Alan

Kelly, John J.

King, Alan B.

Kornstein, Don R.

Ma, Jeric

Marcum, James A.

McDonald, Jeffrey A.

Mosier, Michelle

Mulleady, John

Oakey, John A., III

Owen, Linda M.

Pappas, Steven P.

Ramsey, Daniel W.

Mith, Marlies A.

Salovaara, Mikael

Schoonover, Philip J.

Spainhour, J. Patrick

Spurling, Richard D.

Stone, Jeffrey S.

Swidler, Gerald L.

Turner, Ronald L.

Wahle, Elliot

Wong, Mark J.

Woo, Carolyn Y.

# **Businesses Affiliated with Directors**

# and Officers

AFC Enterprises

Air Products and Chemicals Inc.

Aon Corporation

Bally Total Fitness Holding Corporation

Centex Corporation

Home Depot International

Iconix Brand Group Inc.

Lexmark International Inc.

Nisource Inc. .

Pan American Life Insurance

Stride Rite Sourcing International

Sunoco Inc.

**Textron Lycoming Corporation** 

The Brink's Company

The Servicemaster Company

True Value Company

Varsity Brands Inc.

VF Corporation

Wabco Holdings

# Significant Shareholders

J. Richard Atwood

Classic Fund Management Aktiengesellschaft

First Pacific Advisors LLC

HBK Investments LP

HBK Management LLC

HBK Master Fund

HBK Master Fund LP

HBK Partners II LP

**HBK Services LLC** 

Robert L Rodriguez

Mark J Wattles

**Prepetition and Postpetition** 

**Secured Lenders** 

Ableco Finance LLC Bank of America, N.A. Burdale Finance Ltd.

Capital One Leverage Finance Corporation

Crystal Capital Fifth Third Bank

General Electric Capital Corporation GMAC Commercial Finance LLC JPMorgan Chase Bank, N.A. National City Business Credit, Inc.

PNC Bank, N.A. SunTrust Bank

Textron Financial Corporation UBS Loan Finance LLC **UPS Capital Corporation** 

Wachovia Capital Finance Corporation

Webster Financial Corporation Wells Fargo Retail Finance, LLC

**Merchandise Creditors** 

Alliance Entertainment

Apple Audiovox

Belkin Logistics Inc. Buena Vista Home Video Columbia Tristar Home Video

Dlink Systems

Eastman Kodak Company

Electronic Arts Epson America Inc. Fox Home Entertainment Fuji Photo Film USA Garmin International Inc.

Hewlett-Packard

Hisense USA Corporation Kingston Technologies

Klipsch Audio Technologies, LLC

Lenovo, Inc.

Lexmark International Inc.

Linksys Logitech Inc.

Microsoft Corporation Microsoft Xbox

Mitsubishi Digital Electronics Monster Cable Products

Nikon Inc.

Olympus Corporation Omnimount Systems Inc.

Oncorp US, Inc.

Onkyo USA Corporation Panasonic North America Paramount Home Video

Pioneer Electronics (USA) Inc

Samsung Electronics America Inc.

Samsung Opto Electronics Inc.

Sandisk Corporation

**Sharp Electronics Corporation** 

Sony Computer Entertainment

Sony Electronics Inc.

Stillwater Designs Inc.

THQ Inc.

Tomtom Inc.

Toshiba America Consumer Products Toshiba Computer Systems Division

Universal Distribution Records

Vizio

Warner Home Video Western Digital Technologies

Zenith Electronics Corporation

Vendors and Major Contract Parties

Alpha Security Products American Systems Corporation

Andrews Electronics Inc.

Bailiwick Data Systems Inc.

CDW Direct LLC Clay Inc, Bruce

Clickit Inc.

Cormark Inc.

Corporate Express

Corporate Facilities Group

Cosco

DC Power Solutions

Eastern Security Corporation

Elects Logistics

Ereplacements LLC

Fire Materials Group LLC

Gorilla Nation Media

Graphic Communications

Illinois Wholesale Cash Register

Innerworkings LLC

J&F Mfg Inc

JLG Industries Inc.

Nextag

NFL Enterprises LLC

North American Roofing Systems Inc.

Northern Wire Productions

Orbis Corporation

Pricegrabber.Com LLC

PTR Compactor & Baler Company

Quebecor World KRI

Retail Maintenance Services LLC

Samsung Electronics America Inc.

Shopping.Com Inc. Shopzilla Inc.

Sony

Specificmedia Inc. Standard Electric

Streater Inc.

Swiff Train Company

Trane

Tremor Media

Universal Fixtures & Display

**US Signs** 

USIS Commercial Services Inc.

Vance Baldwin

Vanguard Products Group Inc.

Vector Security

Virginia Electronic Components

Wayne Dalton Corporation

Weather Channel Interactive, The

# Fifty Largest Unsecured Creditors

Advertising.com

Alliance Entertainment

Apex Digital Inc

Audiovox

Belkin Logistics Inc.

Bethesda Softworks

Buena Vista Home Video

Columbia Tristar Home Video

**Dlink Systems** 

Eastman Kodak Company

Fox Home Entertainment

Fuii Photo Film USA

Garmin International Inc.

**Graphic Communications** 

Hewlett-Packard

Hisense USA Corporation

IBM

IBM Strategic Outsourcing Wire

Incomm

Kensington Computer Products Group

Kingston Technologies

Klipsch Audio Technologies LLC

Lenovo, Inc.

Lexar Media Inc.

Lexmark International Inc.

Linksys

Microsoft Corp Consignment

Microsoft Xbox Consignment

Mitac USA Inc.

Mitsubishi Digital Electronics

Monster Cable Products

Navarre Consignment

Navarre Corporation

Nikon Inc.

Olympus Corporation

Omnimount Systems Inc.

Oncorp US, Inc.

Onkyo USA Corporation

Panasonic North America

Paramount Home Video

Pioneer Electronics (USA) Inc.

Samsung Electronics America

Sandisk Corporation

Sharp Electronics Corporation

Simpletech

Sony Computer Entertainment

Sony Electronics Inc.

Stillwater Designs Inc.

THQ Inc. (ValuSoft)

Toshiba America Business Solutions Inc.

Toshiba America Consumer Products

Toshiba Computer Systems Division

Vizio

Vtech Communications Inc.

Vtech Electronics

Warner Home Video

Zenith Electronics Corporation

## Consignors

foneGear

Intuit Inc.

Memorex Products, Inc.

Navarre Corporation

Panasonic Consumer Electronics Company

Pinnacle Systems, Inc. (Avid Tech Inc.)

THQ Inc. (ValuSoft)

#### Credit Card Companies and/or Processors

American Express

Chase Bank, USA

Discover Card

IPS Card Solutions, Inc.

MasterCard

ValueLink

Visa Inc.

#### Insurers

American Empire Excess & Surplus Lines

American Home Assurance Company

Arch Insurance Group

Axis Reinsurance Company

Axis Surplus Insurance Company

Chubb

CNA Global Specialty Lines

Continental Casualty Company

Essex Insurance Company

Executive Risk Indemnity Inc.

Federal Insurance Company

Fireman's Fund Insurance Company

Glacier Re

Global Aerospace, Inc.

Global Excess Partners

Great American Assurance Company

Great American Insurance Company

**Industrial Risk Insurers** 

Integon Specialty Insurance Company

Lancashire Insurance Company (UK) Ltd

Landmark American Insurance Company

Lexington Insurance Company

Liberty Mutual Fire Insurance Company

Lloyds of London

National Liability & Fire Insurance Company

National Union Fire Insurance Company

Ohio Casualty Insurance Company

Old Republic Risk Management Inc.

Princeton Excess & Surplus Lines Insurance Co.

**RSUI Indemnity Company** 

St. Paul Mercury Insurance Company

State National Insurance Company

Westchester Surplus Lines Insurance Company

XL Specialty Insurance Company

Zurich American Insurance Company

# **Third Party Administrators**

Aetna Life Insurance Company
Alliance Entertainment Corporation

American Express Travel Related Services

Company

American Express Trust Company

Aon Inc.

Assurant Inc.

Avista Advantage, Inc.

Beecher Carlson Insurance Services

Computerized Waste Systems

CTSI

E-Count

Empire Blue Cross Blue Shield

Hewitt Associates LLC

**IBM** 

Jardine Lloyd Thompson Canada

Kaiser Permanente

Marsh USA, Inc.

Medco Health Solutions

Mercer Insurance Group

Mid-Atlantic Vision Service Plan, Inc.

Navigant Consulting, Inc

Specialty Risk Services

Tangoe, Inc.

Triple-S Management Corporation

Vision Service Plan

Wachovia Bank, N.A.

#### **Utility Providers**

Accent Energy

American Electric Power Company

American Water Company

Alabama Gas Corporation

Alabama Power

Alameda County Water District

Albemarle County Service Authority

Albuquerque Bernalillo County Water

Alderwood Water District

Allegheny Power

Alliant Energy/WP&L

Alltel

Altoona City Authority

Ameren CIPS

Ameren UE

Ameren CILCO

Ameren IP

American Water & Energy Savers

American Water Service, Inc.

Anne Arundel County Water and Wastewater

Anniston Water Works, AL

Arizona Public Service

Aqua New Jersey

Aquarion Water Company of CT

Aquila, Inc.

Arch Wireless

Arkansas Oklahoma Gas Corporation

Arkansas Western Gas Company

Artesian Water Company, Inc.

Ashwaubenon Water & Sewer Utility

AT&T

AT&T (Ameritech)

AT&T (Bellsouth)

AT&T (Pacific Bell)

AT&T (SNET)

AT&T (Southwestern Bell)

AT&T Mobility

Athens Clarke County, GA

Athens-Clarke County Stormwater Utility

Atlantic City Electric

Atmos Energy

Augusta Utilities Department

Aurora Water

Austell Natural Gas System

Autoridad de Acueductos y Alcantarillado

Autoridad de Energia Electrica

Avaya

Avista Utilities

Bangor Gas, ME

Bangor Hydro Electric Company

Bangor Water District

Bay State Gas

Bell South

Bellevue City Treasurer, WA

Belmont County Sanitary Sewer District, OH

Bexar County WCID

Baltimore Gas & Electric

Board of Public Utilities-Cheyenne, WY

Board of Water Supply/HI

Board of Water Works of Pueblo, CO

Borough of Chambersburg, PA

Braintree Electric Light Department

Braintree Water & Sewer Dept

Brazoria County MUD #6

Brick Township Municipal Utilities

**Brighthouse Networks** 

Brownsville Public Utilities Board Brunswick-Glynn County, GA

Bucks County Water & Sewer Authority California Water Service-Bakersfield Canton Township Water Dept, MI Cape Fear Public Utility Authority

Cascade Natural Gas

Center Township Water & Sewer Authority

CenterPoint Energy Services Inc.

Central Georgia EMC

Central Hudson Gas & Electric Company

Central Maine Power

CenturyTel

Charleston Water System Charlotte County Utilities Charter Communications

Charter Township of Bloomfield, MI Charter Township of Meridian, MI Chattanooga Gas Company

Chesapeake Utilities

Chesterfield County Utilities Department

Cheyenne Light, Fuel & Power

Cincinnati Bell

Citizens Gas & Coke Utility Citrus Heights Water District City and County of Denver, CO

City of Abilene, TX City of Alcoa Utilities, TN City of Alexandria, LA City of Altamonte Springs, FL

City of Amarillo, TX

City of Ammon, ID

City of Ann Arbor Treasurer, MI

City of Ardmore, OK City of Arlington, TX City of Asheville, NC

City of Atlanta, GA-Dept of Watershed Mg

City of Austin, TX
City of Avondale, AZ
City of Baltimore, MD
City of Batavia, IL
City of Beaumont, TX
City of Berwyn, IL
City of Bethlehem, PA
City of Bloomington, IL
City of Bloomington, MN
City of Boca Raton, FL
City of Boulder, CO

City of Boynton Beach, FL/Utilities Dept

City of Brea, CA
City of Bridgeport, WV
City of Brighton, MI
City of Brockton, MA
City of Brookfield, WI
City of Buford, GA
City of Burbank, CA

City of Calumet City, IL
City of Cape Coral, FL
City of Carmel, IN
City of Cedar Hill, TX
City of Cedar Park, TX
City of Chandler, AZ

City of Burnsville, MN

City of Charlottesville, VA

City of Chicago, IL Dept. of Water

City of Clearwater, FL

City of Cocoa, FL

City of Colonial Heights, VA City of Columbia, MO City of Columbia, SC City of Columbus, OH City of Concord, NC City of Concord, NH

City of Coon Rapids, MN City of Coral Springs, FL

City of Corpus Christi, TX-Utility Busing

City of Countryside, IL City of Covina, CA City of Crystal Lake, IL City of Cuyahoga Falls, OH City of Dallas, TX City of Daly City, CA

City of Dallas, 1X
City of Daly City, CA
City of Danbury, CT
City of Daphne, AL
City of Daytona Beach, FL
City of Dearborn, MI
City of Decatur, IL
City of Denton, TX
City of Dover, DE
City of Durham, NC

City of Escondido, CA City of Falls Church, VA City of Fayetteville, AR City of Florence, SC

City of East Point, GA

City of Folsom, CA City of Fort Lauderdale, FL City of Fort Myers, FL/340 City of Fort Smith, AR City of Fredericksburg, VA

City of Fresno, CA City of Frisco, TX City of Fullerton, CA

City of Garland Utility Services

City of Gastonia, NC

City of Glendale, CA - Water & Power

City of Goodyear, AZ City of Grand Rapids, MI City of Grandville, MI City of Groveland, FL City of Groveland, FL City of Gulfport, MS

City of Harrisonburg, VA City of Hattiesburg, MS City of Hialeah, FL-Dept of Water & Sewer City of Hickory, NC City of High Point, NC City of Houston, TX - Water/Wastewater City of Humble, TX City of Huntington Beach, CA City of Hurst, TX City of Independence, MO City of Jacksonville, NC City of Joliet, IL City of Keene, NH City of Keizer, OR City of Killeen, TX City of Kingsport, TN City of La Habra, CA City of Lafayette, IN City of Lake Charles, LA City of Lake Worth, TX City of Lakewood, CA City of Lakewood, CO City of Laredo, TX City of League City, TX City of Leominster, MA City of Lewisville, TX City of Livermore, CA City of Long Beach, CA City of Longview, TX City of Lufkin, TX City of Lynnwood, WA City of Madison Heights, MI City of Mansfield, TX City of Manteca, CA City of Maple Grove, MN City of Marion, IL

City of Meriden Tax Collector, CT

City of Mesa, AZ
City of Mesquite, TX
City of Midland, TX
City of Midland, TX
City of Millville, NJ
City of Millville, NJ
City of Minnetonka, MN
City of Modesto, CA
City of Monrovia, CA
City of Montebello, CA

City of Martinsville, VA

City of McHenry, IL

City of Merced

City of McKinney, TX City of Melbourne, FL

City of Morgan Hill, CA City of Muskegon, MI City of Myrtle Beach, SC

City of Naperville, IL City of Niles, OH City of Norman, OK City of North Canton, OH City of Norton Shores, MI

City of Norwalk, CA City of Novi, MI

City of OFallon, IL

City of Oklahoma City, OK

City of Olympia, WA
City of Orange, CA
City of Orem, UT
City of Oxnard, CA
City of Pasadena, CA

City of Pasadena, TX City of Pembroke Pines, FL City of Pensacola, FL

City of Peoria, AZ City of Phoenix, AZ City of Pittsburg, CA City of Plano, TX City of Plantation, FL

City of Pontiac, MI City of Port Arthur, TX City of Port Richey, FL City of Portage, MI City of Portland, OR

City of Portsmouth, NH City of Raleigh, NC

City of Rancho Cucamonga, CA City of Redding, CA

City of Richland, WA
City of Richmond, VA
City of Rochester Hills, MI
City of Rockford, IL
City of Rockwall, TX
City of Roseville, CA
City of Roseville, CA
City of Roseville, MI
City of Round Rock, TX

City of San Bernardino, CA - Water

City of San Diego, CA City of San Luis Obispo, CA City of Santa Barbara, CA City of Santa Maria, CA City of Santa Monica, CA

City of Santa Rosa, CA-Water & Sewer

City of Savannah, GA City of Sebring, FL City of Selma, TX City of Sherman, TX

City of Salisbury, NC

City of Shreveport, LA-DOWAS

City of Signal Hill, CA City of Slidell, LA City of Somerville, MA City of Southaven, MS City of Southlake, TX

City of St. Cloud, MN

City of St. Peters, MO

City of Steubenville, OH

City of Sugar Land, TX

City of Summerville, Armuchee

City of Sunnyvale, CA

City of Tallahassee, FL - Util Dept

City of Tampa, FL

City of Taunton, MA

City of Taylor, MI

City of Temple, TX

City of Thornton, CO

City of Toledo, OH

City of Torrance, CA

City of Troy, MI

City of Tucson, AZ

City of Tukwila, WA

City of Tulsa, OK

City of Turlock, CA

City of Tuscaloosa, AL

City of Tyler, TX

City of Vero Beach, FL

City of Victorville, CA

City of Vienna, WV

City of Virginia Beach, VA

City of Waco, TX

City of Warner Robins, GA

City of Webster, TX

City of West Jordan, UT

City of West Palm Beach/Utilities

City of Westland, MI - Dept. 180701

City of Wichita Falls, TX

City of Wichita Water Department, KS

City of Wilmington, DE

City of Wilmington, NC

City of Winston-Salem, NC

City of Woodbury, MN

City of Yuma, AZ

City Utilities (Fort Wayne, IN)

City Utilities of Springfield, MO

City Water & Light

City Water Light & Power, Springfield IL

Clackamas River Water

Clarksville Department of Electricity

Clarksville Gas & Water Department

Clearwater Enterprises, L.L.C.

Cleco Power LLC

Cleveland Utilities

Coachella Valley Water District

Cobb County Water System

College Station Utilities - TX

Colorado Springs Utilities

Columbia Gas of Kentucky

Columbia Gas of Maryland

Columbia Power & Water Systems

Columbus City Utilities

Columbus Water Works

Com Ed

Comcast

Compton Municipal Water Dept

Con Edison

Con Edison Solutions

Connecticut Light & Power

Connecticut Natural Gas Corporation

Connecticut Water Company

Connexus Energy

Consolidated Communications

Consolidated Mutual Water

Consolidated Waterworks District #1

Consumers Energy

Contra Costa Water District

County of Henrico, VA

Cox Communications

**CPS** Energy

Cucamonga Valley Water District

Dakota Electric Association

Davidson Telecom LLC

Dayton Power & Light

Delmarva Power DE/MD/VA

Delta Charter Township, MI

Denver Water

Deptford Township MUA, NJ

Direct Energy

Division of Water, City of Cleveland OH

Dixie Electric Cooperative

Dominion East Ohio

Dothan Utilities

Douglasville-Douglas County GA

DTE Energy

**Dublin San Ramon Services District** 

Duke Energy

Dupage County Public Works

Duquesne Light Company

East Bay Municipal Utility District

East Brunswick Water Utility

Eastern Municipal Water District Easton Suburban Water Authority

Easylink Comices Composition

Easylink Services Corporation

El Paso Electric Company El Paso Water Utilities

El Toro Water District

Electric City Utilities/City of Anderson

Electric Power Board-Chattanooga

Elizabethtown Gas

Elmira Water Board NY

Elyria Public Utilities

Embarq Communications

**Emerald Coast Utilities Authority** 

Entergy Arkansas, Inc.

Entergy Gulf States LA, LLC

Equitable Gas Company

Erie County Water Authority

Evansville, IN Waterworks Dept

**Everett Utilities** 

Fairfax Water - VA

Fairfield Municipal Utilities

Fairpoint Communications

Fewtek Inc.

First Utility District of Knox County

Flint EMC, GA

Flint Township-Board of Public Works Florence Water & Sewer Commission

Florida City Gas

Florida Power & Light Company Florida Public Utilities Co, DeBary

Floyd County Water Department

Fontana Water Company

Fort Collins Utilities

Fort Worth Water Dept, TX

Frederick County Division of Utilities

Frontier

Fruitland Mutual Water Company

Gainesville Regional Utilities

Gas South

Geoff Patterson, Receiver of Taxes

Georgia Power

Golden State Water Company

Grand Chute Utilities

Grand Traverse County Dept of Pub Works

Granite Telecommunications

Greater Augusta Utility District, ME

Greater Cincinnati Water Works

Green Bay Water Utility

Green Mountain Power

Greene County - Department of Public Wor

Greenville Utilities Commission, NC

Greenville Water System, SC

GreyStone Power Corporation

Gulf Power

Gwinnett Co. Water Resources

Hamilton Township

Hampton Roads Utility Billing Services

Harker Heights Water Department, TX

Harpeth Valley Utilities District

Harrisonburg Electric Commission

Hawaiian Electric Company, Inc.

Hawaiian Telecom

Hayward Water System

Helix Water District

Hernando County Utilities, FL

Hicksville Water District

Highland Sewer & Water Authority

Highland Utilities Dept, IN

Highlands Ranch Metro Districts

Hillsborough County Water Resource Ser.

Holland Board of Public Works

Holland Charter Township, MI

Holyoke Gas & Electric Department

Holyoke Water Works, MA

Huntsville Utilities, AL

Idaho Power

Imperial Irrigation District, CA

Indian River County Utilities, FL

Indianapolis Power & Light

Indianapolis Water Company

Insight

Intercall

Intermountain Gas Company

Intermountain Rural Electric Association

Irvine Ranch Water District

Jackson Electric Membership Corp, GA

Jackson Energy Authority

Jackson Water Collection, MI

Jacksonville Electric Authority

Jefferson County AL, Sewer Service Fund

Jefferson Parish, LA

Jersey Central Power & Light

Johnson City Power Board

Johnson City Utility System

Kansas City Power & Light Company

Kansas Gas Service

KCMO Water Services Department

Keynote Red Alert

Kissimmee Utility Authority

Knoxville Utilities Board

Kentucky Utilities Company

Laclede Gas Company

Lafayette Utilities Systems

Lake Apopka Natural Gas District, FL

Lake County Dept of Public Works, IL

Lakehaven Utility District

Lakeland Electric/City of Lakeland FL

Lansing Board of Water & Light

Lee County Electric Cooperative

Lincoln Electric System

Long Island American Water, NY

Long Island Power Authority

Los Angeles County Dept. of Public Works

Los Angeles Dept of Water & Power

Loudoun Water

Louisville Water Company

Lubbock Power Light & Water

Lycoming County Water & Sewer Authority

Macon Water Authority

Madison Gas and Electric - WI

Madison Suburban Utility District

Madison Water/Sewer/Storm Utilities, WI

Manchester Water Works

Marin Municipal Water District

Martin County Utilities

McAllen Public Utilities -TX

Manatee County Utilities Cust Serv

Medford Water Commission, OR

Memphis Light, Gas & Water Division

Merced Irrigation District Merchantville - Pennsauken

Met-Ed Metro

Metro Technology, Inc. (AL) Metro Water Services TN

Metropolitan St. Louis Sewer District Miami-Dade Water and Sewer Dept. MidAmerican Energy Company Mid-Carolina Electric Cooperative Middle Tennessee Electric Membership

Milwaukee Water Works Mishawaka Utilities Mississippi Power Missouri Gas Energy

Mobile Area Water & Sewer System

Modesto Irrigation District Monroe County Water Authority Monte Vista Water District Montgomery Water Works Mount Laurel Municipal Utilities Mount Pleasant Waterworks, SC

Mountaineer Gas

Nashville Electric Service

National Fuel National Grid

New Braunfels Utilities, TX New England Gas Company

New England Water Utility Services, Inc.

New Hampshire Gas Corporation New Jersey Natural Gas Company New Mexico Utilities, Inc. Newport News Waterworks

Nextel Communications Nicor Gas Transportation

Nicor Gas

Northern Indiana Public Service Company

North Attleborough Electric North Attleborough Public Works North Little Rock Electric

North Shore Gas

North State Communications North Wales Water Authority

Northampton Borough Municipal Authority

Northern Utilities Natural Gas

Northern Virginia Electric Cooperative

NSTAR/ NW Natural NYC Water Board

New York State Electric & Gas O.C.W.S. Okaloosa County Ocala Electric Utility, FL Oceanic Time Warner Cable Onondaga County Water Authority Oklahoma Gas & Electric Service

Ohio Edison

Oklahoma Natural Gas Company Olivenhain Municipal Water District

Ontario Water Works

Orange and Rockland Utilities Orange County Utilities Orlando Utilities Commission Orwell Natural Gas Company

Ozarks Electric Cooperative Corporation

Pacific Gas & Electric

Pacific Power-Rocky Mountain Power

Paducah Power System

Panama City Utilities Department, FL Parker Water & Sanitation District Paulding County Water, GA Pearl River Valley EPA Peco Energy Company

Pedernales Electric Cooperative, Inc.

Penelec

Pennichuck Water Works, Inc.

Peoples Gas

PEPCO (Potomac Electric Power Company)

Philadelphia Gas Works

Piedmont Natural Gas-Nashville Gas

Pinellas County, FL-Utilities

Plaza Mill Limited

PNM Electric & Gas Services Portland General Electric Portland Water District - ME

PPL Utilities

Prattville Water Works Board Progress Energy Carolinas, Inc

Providence Water

Public Service Electric & Gas Company

PSNC Energy (Public Service Company of NC)

Public Service of New Hampshire

Public Works Commission, City of Fayetteville

Puerto Rico Telephone Puget Sound Energy

Prince William County Services

Questar Gas Qwest

Racine Water & Wastewater Utilities, WI

Rancho California Water District Regional Water Authority, CT

Research In Motion
Rochester Gas & Electric
Ritter Communications
Riverdale City Corporation
Riverside Public Utilities, CA
Roanoke Gas Company
Rocky Mount Public Utilities
Sacramento County Utilities

Sacramento Municipal Utility District

Saddleback Communications

Saint Paul Regional Water Services

Salt Lake City Corporation
San Angelo Water Utilities
San Antonio Water System
San Diego Gas & Electric

San Jose Water Company

Santa Buckley Energy

Santa Cruz Municipal Utilities

Santa Margarita Water District-SMWD

Santee Cooper

Sarasota County Environmental Services

Sawnee EMC

South Carolina Electric & Gas Sebring Gas System Inc.

Second Taxing District Water Department

Semco Energy Gas Company Sempra Energy Solutions SFPUC-Water Department, CA

Shelby Township Dept of Public Works Sierra Pacific Power Company-NV

Silverdale Water District # 16

Simplenet Skytel

Southern Maryland Electric Cooperative

Snapping Shoals EMC Snohomish County PUD South Bend Water Works South Central Power CO, OH South Jersey Gas Company

South Louisiana Electric Cooperative

Southern California Edison Southern California Gas Southwest Gas Corporation Southwestern VA Gas Company Spartanburg Water System Spectrum Utilities Solutions Spokane County Utilities Spokane County Water Dist #3 Spring Hill Water Works, TN Springfield Utility Board

Springfield Water & Sewer Commission

Sprint

Salt River Project

St. Lucie West Services District Suburban East Salem Water District

Suburban Natural Gas

Suddenlink

Suez Energy Resources NA

Suffolk County Water Authority - NY Summit Township Water Authority Sumter Electric Cooperative, Inc., FL

Surewest

Sweetwater Authority

T Mobile

Tacoma Public Utilities

Taunton Municipal Lighting Plant

TDS Telecom

Tampa Electric Company

Terrebonne Parish Consolidated Govt.

Texas Gas Service

The Illuminating Company
The Metropolitan District CT
The Torrington Water Company

Thoroughbred Village

Toledo Edison

Tombigbee Electric Power Assoc-Tupelo

Town of Apex, NC

Town of Aurelius - Water & Sewer, NY

Town of Burlington, MA Town of Cary, NC Town of Collierville, TN Town of Cortlandt, NY

Town of Danvers, MA-Electric Division

Town of Dartmouth, MA Town of Foxborough, MA Town of Gilbert, AZ

Town of Hanover, MA-Tax Collector

Town of Manchester, CT Town of Natick, MA Town of Plymouth, MA

Town of Queen Creek Water, AZ

Town of Salem, NH Town of Schererville, IN

Town of Vestal, NY - Utility Fund

Town of Victor, NY Town of Wallkill, NY Township of Freehold, NJ Township of Livingston, NJ Township of Roxbury, NJ Township of Wayne, NJ

TPS

Tri-County Electric Cooperative/TX

Trinsic Spectrum Business

Truckee Meadows Water Authority, NV Trumbull County Water & Sewer Dept.

Trussville Utilities Board, AL

Tucows Com

Tucson Electric Power Company
Tupelo Water & Light Dept
Turlock Irrigation District

TXU Energy
Tylex Inc./TX

UGI Energy Services, Inc. UGI Penn Natural Gas United Illuminating Company

United Power
United Water Idaho

United Water New Jersey/Harrington Park

United Water Pennsylvania
Unitil Concord Electric Company

**USA** Mobility

UTE Water Conservancy District

Utilities Inc. of Louisiana Utility Billing Services-AR

Utility Payment Processing, Baton Rouge

Valencia Water Company, CA

VCCDD Utility

Vectren Energy Delivery

Verizon (BA) Verizon (GTE) Verizon Online Verizon Wireless

Vermont Gas Systems, Inc.
Village of Algonquin, IL
Village of Arlington Heights, IL
Village of Bedford Park, IL
Village of Bloomingdale, IL
Village of Downers Grove, IL

Village of Elmwood Park, IL Village of Gurnee, IL Village of Matteson, IL Village of Niles, IL Village of Norridge, IL

Village of Nyack Water Dept., NY Village of Schaumburg, IL

Village of Wellington, FL Virginia Natural Gas Vista Irrigation District Walnut Valley Water District Walton EMC PO Box 1347/260

Warrington Township Water & Sewer Dept.

Washington Gas

Washington Suburban Sanitary Commission

Water Gas & Light Commission Water Revenue Bureau, PA

WaterOne

Wisconsin Electric Wisconsin Gas

West View Water Authority

Westar Energy/KPL

Western Allegheny County MUA Western Massachusetts Electric Westminster Finance - CO

Wilkinsburg-Penn Joint Water Authority

Williston Water Department Willmut Gas Company

Windstream

Wisconsin Public Service Corporation Withlacoochee River Electric Cooperative

Wright-Hennepin Coop Electric

Xcel Energy: Southwestern Public Service

Yankee Gas Services

Youngstown Water Dept., OH

# Real Property Lessors

1030 W. North Avenue Bldg., LLC 120 Orchard LLC

1251 Fourth Street Investors, LLC

13630 Victory Boulevard LLC

1890 Ranch, Ltd 1965 Retail LLC

1965 Retail LLC
19th Street Investors, Inc.
36 Monmouth Plaza LLC
3725 Airport Boulevard, LP
380 Towne Crossing, LP
4 Newbury Danvers LLC
44 North Properties, LLC
444 Connecticut Avenue LLC
502-12 86th Street, LLC

5035 Associates, LP 601 Plaza, LLC 610 & San Felipe, Inc.

680 S. Lemon Avenue Company LLC

700 Jefferson Road Ii, LLC

ADD Holdings, LP

AAC Cross County Leasehold Owner, LLC

Abercorn Common, LLP Abrams Willowbrook Three LP Acadia Realty Limited Partnership

Accent Homes, Inc ACPG Management, LLC

Advance Real Estate Management, LLC

Agree Limited Partnership AIG Baker Deptford, LLC AIG Baker Hoover, LLC Alameda Associates

Alexander's Of Rego Park Center, Inc.

Alexandria Main Mall LLC
Alliance - Rocky Mount, LLC
Almaden Plaza Shopping Center, Inc.
Almeda-Rowlett Retail LP

Almonesson Associates, LP

Altamonte Springs Real Estate Associates, LLC

Amargosa Palmdale Investments, LLC

AMB Property, LP Amcap Arborland LLC Amcap Northpoint LLC

American National Bank & Trust Company Of

Chicago

American National Insurance Company

Amherst Industries, Inc. AMLI Land Development- I, LP Ammon Properties LLC

AM REIT Texas Real Estate Investment Trust

AR Investments, LP

Arboretum of South Barrington LLC Ardmore Development Authority Argyle Forest Retail I, LLC

Arho LP

Arrowhead Net Lease, LP Arundel Mills Marketplace LP

Atlantic Center Fort Greene Associates LP

Avenue Forsyth LLC Avr Cpc Associates, LLC

Awe-Ocala, Ltd.

Bainbridge Shopping Center II LLC Baker Natick Promenade LLLC

Barberio, Janet

Bard, Ervin & Suzanne

Barnes and Powers North LLC

Basile LLC

Basser - Kaufman 222, LLC

Basser-Kaufman Inc.

Battlefield Fe LP

BBD Rosedale, LLC

BC Portland Partners, Inc.

Bear Valley Road Partners LLC & M Lantz LLC

Beatson, William P. Jr.

Becker Investment Company

Becker Trust, LLC

Bedford Park Properties, LLC

Bel Air Square LLC

Bella Terra Associates LLC

Benderson Development Company

Benderson Properties Inc.

Benenson Columbus - OH Trust

Berkshire West

Berkshire-Amherst, LLC

Berkshire-Hyannis, LLC

BFLO-Waterford Associates, LLC

BFW/Pike Associates, LLC

BG Walker, LLC

**BK** Properties LP

Blank Aschkenasy Properties LLC

Building Retail 2007 LLC & Netarc LLC

BI-NTY I, LLC

Boise Towne Plaza LLC

Bond CC. V Delaware Business Trust

Bond CC II Delaware Business Trust

Bond CC III Delaware Business Trust

Bond CC IV Delaware Business Trust

Bond-Circuit II Delaware Business Trust

Bond-Circuit IV Delaware Business Trust

Bond-Circuit IX Delaware Business Trust

Bond-Circuit V Delaware Business Trust

Bond-Circuit VIII Delaware Business Trust

Bond-Circuit X Delaware Business Trust

Bond-Circuit XI Delaware Business Trust

**Boulevard Associates** 

Boulevard North Associates, LP

Boyer Lake Pointe, Lc

**BPP-Connecticutt LLC** 

BPP-Muncy LLC

**BPP-Ny LLC** 

BPP-Oh LLC

**BPP-Redding LLC** 

BPP-Sc LLC

BPP-Va, LLC

BPP-Wb, LLC

Brandywine Grande C, LP

Bre, Louis Joliet, LLC

Briantree Property Association LP

Brick 70 LLC

Brighton Commercial LLC

Broadacre South LLC

Broadstone Crossing LLC

BT Bloomington LLC

Burbank Mall Associates LLC

**Burnham Pacific Properties** 

By-Pass Development Company LLC

CC. Hamburg NY Partners, LLC

CJM. Management Company

CA New Plan Asset Partnership IV, LLP

Cafaro Governors Square Partnership

Camelback Center Properties

Cameron Group Associates LLP

Campbell Properties LP

Cap Brunswick LLC

Caparra Center Associates, S.E.

Capital Centre LLC

Cardinal Capital Partners

Cardinal Court, LLC

Carlyle-Cypress Tuscaloosa I, LLC

Carousel Center Company, LP

Carriage Crossing Market Place, LLC

Carrollton Arms

Catellus Development Corporation

Catellus Operating LP

CBC - Wilbur Properties

**CBL** Terrace Limited Partnership

CC - Investors 1995-6

CC - Investors 1996-1

CC - Investors 1996-12 CC - Investors 1996-17

CC - Investors 1996-3

CC Brandywine Investors 1998 LLC

CC Colonial Trust

CC Countryside 98 LLC

CC East Lansing 98 LLC

CC Frederick 98 LLC

CC Ft. Smith Investors 1998 LLC

CC Grand Junction Investors 1998 LLC

CC Green Bay 98 LLC

CC Harper Woods 98 LLC

CC Independence LLC

CC Indianapolis 98 LLC

CC Indianapolis LLC

CC Investors 1995-1

CC Investors 1995-2

CC Investors 1995-3 CC Investors 1995-5

CC Investors 1996-10

CC Investors 1996-14

CC Investors 1996-6

CC Investors 1996-7

CC Investors 1997-10

CC Investors 1997-12

CC Investors 1997-2

CC Investors 1997-3

CC Investors 1997-

CC Jackson 98 LLC

CC Kingsport 98 LLC

CC La Quinta LLC

CC Lafayette LLC

CC Madison LLC

CC Merrillville Trust

CC PhiladeLPhia 98 LLC

CC Ridgeland 98 LLC

CC Roseville, LLC

CC Springs LLC

CC Wichita Falls 98 Trust

CCC Realty, LLC

CCDC Marion Portfolio LP

CCI Louisiana Trust

CCI Trust 1994-I

CC-Virginia Beach LLC

CDB Falcon Sunland Plaza LP

Cedar Development, Ltd

Centennial Holdings LLC

Central Investments, LLC

Central Park 1226, LLC

Central Park Property Owners Association

Centro Bradley Spe 7 LLC

Centro Heritage County Line LLC

Centro Heritage Innes Street LLC

Centro Heritage UC Greenville LLC

Centro Properties Group

Centro Watt

Century Plaza Development Corporation

Cermak Plaza Associates LLC

CFH Realty III/Sunset Valley LP

Chalek Company LLC

Chambersburg Crossing LP

Chandler Gateway Partners LLC

Chapel Hills - West LLC

Chapman And Main Center

Charbonnet Family Ltd et. al

Charlotte (Archdale) UY LLC

Chehalis Hawaii Partners LLC

Chico Crossroads LP

Chino South Retail PG LLC

CHK LLC

Cim/Birch St., Inc.

Circuit Distribution - Illinois

Circuit Il Corporation

Circuit Investors - Fairfield, LP

Circuit Investors - Vernon Hills, LP

Circuit Investors - Yorktown, LP

Circuit Investors #2 Ltd

Circuit Investors #3 LP

Circuit Investors #4 - Thousand Oaks LP

Circuit Oklahoma Property Investor

Circuit Pennslyvania Corporation

Circuit Sports LP

Circuit Tax Property Investors LP

Circuitville LLC

Citrus Park CC LLC

City View Center LLC

CK Richmond Business Services #2, LLC

Clairemont Square

Clay Terrace Partners LLC

Cleveland Towne Center LLC

Coastal Way LLC

Cobb Corners II LP

Cofal Partners LP

Cohab Realty LLC

Coldwater Development LLC

Cole CC Aurora Co, LLC

Cole CC Groveland Fl, LLC

Cole CC Kennesaw Ga, LLC

Cole CC Mesquite Tx, LLC

Cole CC Taunton Ma, LLC

Colonial Heights Holding, LLC

Colonial Heights Land Association

Colonial Square Associates LLC

Colonnade LLC

Colony Place Plaz, LLC

Columbia Plaza Shopping Center Venture

Community Centers One LLC

Compton Commercial Redevelopment Company

Concar Enterprises Inc.

Concord Mills LP

Condan Enterprises LLC

Congressional North Associates LP

Continental 45 Fund LLC.

Continental 64 Fund LLC

Cortlandt B. LLC

Cosmo-Eastgate, Ltd.

Cottonwood Phase V LLC

Coventry II DDR Buena Park Place LP

Coventry II DDR Merriam Village LLC

Covington Lansing Acquisition LLC

CP Venture Two LLC

Craig-Clarksville Tennessee LLC

Crosspointe 08 A LLC

Crossways Financial Associates LLC

Crown CC 1 LLC

CT Retail Properties Finance V LLC

Cypress/Spanish Fort I LP

Daly City Partners I LP

Daniel G. Kamin Baton Rouge LLC

Daniel G. Kamin Burlington LLC

Daniel G. Kamin Elmwood Park LLC

Daniel G. Kamin Flint, LLC

Daniel G. Kamin Mcallen LLC

Daniel G Kamin and Howard Kadish, LLC

Dartmouth Marketplace Associates

Dayton Hudson Corporation

DDR Southeast Loisdale LLC

DDR Crossroads Center LLC

DDR Family Centers LP

DDR Highland Grove LLC

DDR Homestead LLC

DDR Horseheads LLC

DDR Mdt Asheville River Hills

DDR Mdt Fairfax Towne Center LLC

DDR Mdt Grandville Marketplace LLC

DDR Mdt Monaca Township Marketplace LLC

DDR Mdt Union Consumer Square, LLC

DDR Miami Ave LLC

DDR Norte LLC, S.E.

DDR Southeast Cary LLC

DDR Southeast Cortez, LLC

DDR Southeast Culver City District

DDR Southeast Dothan Outparcel, LLC

DDR Southeast Highlands Ranch LLC

DDR Southeast Olympia District

DDR Southeast Rome LLC

DDR Southeast Snellville LLC

DDR Southeast Union LLC

DDR Southeast Vero Beach LLC

DDR 1st Carolina Crossings South LLC

DDRA Arrowhead Crossing LLC

DDICA AHOWICAG CIOSSIII

DDRM Hilltop Plaza LP

DDRM Skyview Plaza LLC DDR-Sau Greenville Point LLC

DDR-Sau Wendover Phase II, LLC

DDRTC CC Plaza LLC

DDRTC Columbiana Station I LLC

DDRTC Creeks at Virginia Center LLC

DDRTC McFarland Plaza LLC

DDRTC Newnan Pavilion LLC

DDRTC Southlake Pavilion LLC

**DDRTC Sycamore Commons LLC** 

DDRTC T&C LLC

DDRTC Walks at Highwood Preserve I LLC

Decatur Plaza I, LLC

Deerbrook Anchor Acquisition LLC

Dematteo Management Inc.

Dentici Family Limited Partnership

Derito Pavilions 140 LLC

Desert Home Communities of Oklahoma, LLC

DEV LP

Diamond Square LLC

Dicker/Warmington Properties

Dikeou, Deno P.

Dim Vastgoed, N.V.

DJD Partners LP

DMC Properties, Inc.

Dollinger Lost Hills Associates

Donahue Schriber Realty Group LP

Dowel Conshohocken LLC

Dowel-Allentown, LLC

Doyle Winchester Properties, LLC

Drexel Delaware Trust

Drury Land Development Inc.

Durham Westgate Plaza Investors LLC.

E&A Northeast LP

Eagleridge Associates (Pueblo) LLC

East Gate Center V

Eastchase Market Center LLC

Eastland Shopping Center LLC

Eastridge Shopping Center LLC

EEL Mckee LLC

EKLEC Co. Newco LLC

ELPF Slidell, LLC

Emporium on LBJ Owners Association

Encinitas PFA, LLC

Enid Two, LLC

ERP of Midway, LLC

Estate of Joseph Y. Einbinder

Evansville Developers LLC, G.B.

Evergreen Mcdowell And Pebble Creek LLC

Excel Realty Partners LP

Excel Westminster Marketplace, Inc.

F.R.O., LLC Ix

Faber Bros., Inc

Fairfax Court LP

Fairview Heights Investors LLC

Fairway Centre Associate, LP

Faram Muskegon LLC

Farmingdale-Grocery LLC

Fayetteville Developers LLC

FC Janes Park LLC

FC Richmond Associates LP

FC Treeco Columbia Park, LLC

FC Wodbridge Crossing, LLC

Federal Realty Investment Trust

Feil Organization, The

FGP Company

Fingerlakes Crossing LLC

Firecreek Crossing o Reno LLC

First Berkshire Properties LLC

FJL MVP LLC

Flintlock Northridge LLC

F&M Properties

Fogg-Snowville LLC

Foothill Business Association

Foothill Pacific Towne Center

Forecast Danbury LP

Forest City Commercial Group LLC

Forest City Ratner Company

Fourels Investment Company

Fr/Cal Gouldsboro Property Holding LP

Friedland, Lawrence And Melvin

FW CA Brea Marketplace LLC

G&S Livingston Realty Inc.

Gainesville Outdoor Advertising Inc. Galileo Apollo II Sub, LLC

Galileo CMBS T2 NC LP

Galileo Freshwater/Stateline LLC

Galileo Northeast LLC Galleria Partnership Galleria Plaza Ltd. Garden City Center

Gateway Center Properties III, LLC

Gateway Company LLC
Gateway Woodside Inc.
GC Acquisition Corporation
Geenen Dekock Properties LLC
Generation H One and Two LP
GGP Mall of Louisiana LP
GGP-Steeplegate Inc.
Gladwyne Investors, LP

Glenmoor LP

GMS Golden Valley Ranch LLC

Goldsmith, Barbara L.
Goodmill LLC
Gould Livermore LLC
Grand Hunt Center Oea
Gravois Bluffs III LLC
GRE Grove Street One LLC
GRE Vista Ridge LP

Greater Orlando Aviation Authority

Greece Ridge LLC

Greeley Shopping Center LLC Green 521 5th Avenue LLC Green Acres Mall LLC Greenback Associates Greenwood Point LP

GRI-EQY (Sparkleberry Square) LLC

GS Erie LLC

GS II Brook Highland LLC Gunning Investments, LLC

Hallaian Brothers

Hamilton Chase Santa Maria LLC Hamilton Crossing I LLC

Hampden Commons Condominium Association

Hannon Ranches Ltd Hanson Industries Inc.

Harold and Lucille Chaffee Trust Hart Kings Crossing LLC

Hartman 1995 Ohio Property Trust

Harvest/NPE LP Hayden Meadows JV Hayward 880, LLC

Heritage Property Investment LP Heritage-Lakes Crossing LLC Hickory Hollow Development Inc, Hickory Ridge Pavilion LLC

Highlands Ranch Community Association

HIP Stephanie, LLC

HK New Plan Covered Sun LLC

HK New Plan EPR Property Holdings LLC. HK New Plan Exchange Property Owner II LP

HKK Investments

Hollingsworth Capital Partners - Intermodal,

LLC

Holyoke Crossing LP II
Home Depot USA Inc.
Hoprock Limonite LLC
Howland Commons Partnership
HRI/Lutherville Station LLC
Hudson Realty Trust
Huntington Mall Company
HV Covington LLC
HWR Kennesaw LLC

I-10/Bunker Hill Associates, LP

I-93 Somerville LLC

Iannucci Development Corporation Immobilien Verwaltung GMBH

Indian River Mall

Inland American Chesapeake Crossroads LLC Inland American Oklahoma City Penn, LLC Inland American Retail Management

Inland Commercial Property Management Inc.

Inland Us Management LLC

Inland Western Austin Southpark Meadows II

LP

Inland Western Cedar Hill Pleasant Run LP
Inland Western College Station Gateway II, LP
Inland Western Columbus Clifty LLC
Inland Western Houma Magnolia LLC
Inland Western Lake Worth Towne Crossing
Inland Western Lewisville Lakepointe LP

Inland Western McDowell LLC

Inland Western Oswego Gerry Centennial LLC
Inland Western Richmond Mayland LLC
Inland Western San Antonio Hq LP
Inland Western Southlake Corners LP
Inland Western Sugar Land Colony LP
Inland Western Temecula Commons LLC
Inland Western West Mifflin Century III District

Intergrated Real Estate Services LLC International Speedway Square Ltd Interstate Augusta Properties LLC

Investors Brokerage Inc.
Irish Hills Plaza West II LLC
Irvine Company LLC
Irving Harlem Venture LP

J&F Enterprises
Jaffe of Weston II Inc.
Janaf Crossings, LLC
Jantzen Dynamic Corporation
Jefferson Mall Company II LLC

JKCG LLC

Johnson City Crossing (Delaware)LLC

Johnstown Zamias LP Jubilee-Springdale LLC Jurupa Bolingbrook LLC JWC/Loftus LLC K&G/Dearborn LLC.

Kamin Realty Co

Karns Real Estate Holdings II, LLC

Katy Mills Mall LP KB Columbus I-CC KC Benjamin Realty LLC

K E - Athens LLC Kendall-77 Ltd. Kentucky Oaks Mall

K-Gam Broadway Craycroft LLC

Kimco Acadiana 670 Inc. Kimco Arbor Lakes S.C., LLC

Kimco Pk LC

Kimco Realty Corporation

KIR Amarillo LP

KIR Arboretum Crossing LP KIR Augusta I 044 LLC KIR Piers 716 LLC Kite Coral Springs LLC Knoxville Levcal LLC KNP Investments Kobra Properties

Kramont Vestal Management LLC KRG Market Street Village LP

Kroustalis Investment

Kolo Enterprises

Krupp Equity Limited Partnership

KSK Scottsdale Mall LP

L. Mason Capitani Propety & Asset Mgmt. Inc

La Cienega-Sawyer Ltd. La Frontera Village LP La Habra Imperial LLC Landing at Arbor Place LP, The

Landings Management Association Landman, Deborah, Eli Landman, Zoltan

Schwartz & Anna Schwartz Laredo/MDN II LP Larry J. Rietz, MP, LLC

Las Vegas Land and Development Company

LLC

LB Commercial Mortgage Trust Series 1998 C1

LC White Plains Retail LLC

Lea Company

League City Towne Center Ltd Leben, Robert L. & Mary C. Lester Development Corporation Lexington Corporate Properties Inc. Lexington Lion Weston I LP Lincoln Plaza Associates LP Lincoln US Properties LP

Linden Business Center Association

Little Britain Holding, LLC

Loop West LLC

Louis Joliet Shoppingtown LP

Lucknow Associates
Lufkin Gkd Partner, LP
M & M Berman Enterprises

MIA Brookhaven LLC

Macerich Lakewood LLC

Macerich Vintage Fair LP

Macy's Central

Madison Waldorf LLC

Magna Trust Company

Main Street At Exton LP

Mall at Gurnee Mills LLC

Mall at Valle Vista LLC

Mall of Georgia LLC

Mallview Plaza Company Ltd.

Manco Abbott OEA Inc.

Mansfield Seq 287 and Debbie Ltd.

Manteca Stadium Park LP

Marco Portland General Partnership

Market Heights Ltd Marlton VF, LLC Mass One LLC

Mayfair - MDCC Business Trust

MB Fabyan Randall Plaza Batavia LLC

MB Keene Monadnock LLC McAlister Square Partners Ltd MD-GSI Associate, LLC

MDS Realty II, LLC

Meacham Business Center LLC Meadowbrook Village LP Melbourne-JCP Associates Ltd.

Melville Walton Hone, Trustee Of Hone Family

Memorial Square 1031 LLC Meridian Village LLC Metro Center LLC Meyerland Plaza (De) LLC MHW Warner Robins LLC

Mibarev Development I LLC

Mid US LLC

Mid-America Asset Management Milford Crossing Investors LLC Millman 2000 Charitable Trust Millstein Industries LLC MK Kona Commons LLC

Mobile KPT LLC

Monrovia Marketplace LLC Montclair Plaza LLC Monte Vista Crossings, LLC

Montevideo Investments, LLC Montgomery Towne Center Station, Inc

Morgan Hill Retail Venture LP Morris Bethlehem Associates LP Morrison Crossing Shopping Center

Mount Berry Square LLC Mr Keene Mill 1 LLC Msf Eastgate-I LLC

Myrtle Beach Farms Company Inc.

Nap Northpoint LLC

National Retail Properties, LP Nazario Family Partnership

Necrossgates Commons Newco, LLC Nevada Investment Holdings, Inc. New Plan Excel Realty Trust

New Plan of Memphis Commons, LLC

New River Properties NMC Stratford LLC

North Attleboro Marketplace II LLC

North Hill Centre, LLC North Plainfield VF LLC Northcliff Residual Parcel 4 LLC Northern Trust Bank of California

Northwoods LP

Novogroder/Abilene LLC NP Huntsville LLC

NP I&G Conyers Crossroads LLC

NP/SSP Baybrook LLC NPP Development LLC Oak Hollow Mall Oates, Marvin L. OLP 6609 Grand LLC OLP CC Ferguson LLC OLP CC Florence LLC OLP CC Antioch LLC

OLP CC Fairview Heights LLC

OLP CC St.Louis LLC
One Liberty Properties
Orangefair Marketplace LLC
Orion Alliance Group LLC

Orland Town Center Shopping Center

OTR

PL Mesa Pavilions LLC
P/A Acadia Pelham Manor LLC
PA 73 South Association
Pace-Brentwood Partners LLC
Pacific Carmel Mountain Holdings LP

Pacific Castle Groves LLC
Pacific Harbor Equities LLC
Pacific/Youngman-Woodland Hills
Paige Exchange Corporation
Palm Springs Mile Associates Ltd.

Palmetto Investors LLC Pan Am Equities Inc.

Panattoni Development Company LLC

Pappas Gateway LP Paragon Affiliates

Parkdale Mall Associates LP Parkdale Village LP Parker Bullseye LLC Parker Central Plaza, Ltd. Parks at Arlington LP

Parkside Realty Associates, LP Parkway Centre East LLC Parkway Plaza LLC

Parkway Terrace Properties Inc.

Paskin, Marc

Peikar Muskegon LLC

Plantation Point Development LLC Plaza at Jordan Landing LLC Plaza Las Americas, Inc Plaza Las Palma, LLC

Plazamill LLP Plymouth Marketplace Condominium Assoc.,

Inc.

Point West Investors II Polaris Circuit City LLC Pond Road Associates Port Arthur Holdings III Ltd.

Potomac Festival II
Potomac Run LLC
PR Beaver Valley LP
Prattcenter LLC
Preit Services LLC
PRGL Paxton LP

Prince George's Station Retail LLC

Principal Real Estate Holding Company LLC

Priscilla J. Rietz LLC Promventure LP

Property Management Support Inc.

Provo Group, The

PRU Desert Crossing V LLC

Prudential Insurance Company Of America

Puente Hills Mall LLC Ramco West Oaks I LLC Ramco-Gershenson Properties LP Rancon Realty Fund IV Subsidiary LLC

Ray Mucci's Inc.

Raymond and Main Retail LLC

**RB-3** Associates

RD Bloomfield Associates LP Realty Income Corporation Rebs Muskegon LLC Red Mountain Retail Group

Red Rose Commons Condominium Association

Regency Centers LP
Regency Petaluma LLC
Reiff & Givertz Texas Prop LLC
Remount Road Associates LP
Richland Town Centre LLC
Ricmac Equities Corporation

Rio Associates LP Robinson, Donald

Redtree Properties LP

RREEF America REIT II Corporation VVV

RVIP Valley Central LP
Shelby Town Center I LLC
Shelbyville Road Plaza LLC
Sherwood Properties LLC
Shoppes At River Crossing, LLC
Shoppes Of Beavercreek LLC
Short Pump Town Center LLC
Sierra Lakes Marketplace LLC
Sierra North Associates LP

Sigmund Sommer Properties Signal Hill Gateway LLC

Signco Inc. Silverdale K-Four

Silverstein, Raymond - Trustee Simon Debartolo Group LP Simon Property Group Simon Property Group Texas LP

Simvest Real Estate II LLC Sinay Family LLC And Trust

Sir Barton Place, LLC

Site A LLC

SJ Collins Enterprises LLC
Goodman Enterprises, LLC
SM Newco Hattiesburg LLC
Somerville Saginaw LP
Sonnet Investments LLC
South Padre Drive LP
South Shields #1 Ltd.
Southhaven Center II LLC
Southland Acquisitions LLC
Southland Center Investors LLC

Southland Investors LP Southroads LLC

Southwestern Albuquerque LP

Southwind Ltd.

Sparks Galleria Investors LLC

SPG Arbor Walk LP

SPG Independence Center LLC

SPG Tennessee LP

Spitzer Family Investments LLC Spring Hill Development Partners GP

St. Indian Ridge LLC St. Louis Mills LP St. Cloud Associates

St. Tammany Oaks Subdivision Association

LLC

Stapleton North Town LLC Star Universal LLC Station Landing, LLC

Stop & Shop Supermarket Company LLC

Stor-All New Orleans LLC Suemar Realty Inc. Sullivan Crosby Trust

Sunrise Plantation Properties LLC Swanblossom Investments LP

Swedesford Shopping Center Acquisition LLC

Sweetwater Associates LP SWQ 35/Forum Ltd. T And T Enterprises LP Taft Corners Associates Inc.

Tam Stockton LLC

Tamarack Village Shopping Center LP

Tanglewood Park LLC Tanurb Burnsville LP Target Corporation Taubman Auburn Hills Associates LP

Taunton Depot LLC Taylor Retail Center

Teachers Insurance & Annuity Assoc.Of Amer.

Team Retail Westbank Ltd Ten Pryor Street Building Ltd.

Teplis, Nathan; Dr. Paul Teplis; Mrs. Belle

Teplis; & Frank Terra Enterprises

Terranomics Crossroads Associates The Cafaro Northwest Partnership The City Of Portfolio TIC LLC

The Marketplace Of Rochester Hills Parcel B

LLC

The Macerich Company

The Shoppes At Schererville LLC

The Shops At Kildeer
The Village At Rivergate LP

THF Chesterfield Two Development LLC
THF Clarksburg Development One
THF Harrisonburg Crossings LLC
THF Onc Development LLC

THF St. Clairsville Parcel C.C. Development

LLC

Thoroughbred Village GP TIS Equities IX LLC TKG Coffee Tree LP

TMW Weltfonds Rolling Acres Plaza Torrance Towne Center Associates LLC

Torrington Triplets LLC
Tourbillon Corporation
Tower Center Associates
Town Square Plaza
Towson VF LLC

Traverse Square Company Ltd.

TRC Associates LLC

Triangle Equities Junction LLC

Trout, Jerome B. Jr. Trout, Segall

Trumbull Shopping Center #2 LLC Trustees Of Salem Rockingham LLC

TSA Stores, Inc.

TUP 430 Company LLC Turnberry Lakes Business Center Turtle Creek Partners LLC Tutwiler Properties Ltd. Twin Ponds Development LLC

Tysons 3 LLC

Tysons Corner Holdings LLC U.K. - American Properties Inc. U.S. 41 & I-285 Company

Uncommon Ltd.

Urbancal Oakland II LLC

UTCILLC

Valencia Marketplace I LLC

Valley Corners Shopping Center LLC

Valley View S.C. LLC Van Ness Post Center LLC Ventura In Manhattan Inc. Vestar Arizona XXXI LLC Vestar QCM LLC Village Square I L.P.

Village Walk Retail LP Viwy IP

VNO Mundy Street LLC VNO Tru Dale Mabry LLC

Vornado Caguas LP Vornado Finance LLC Vornado Gun Hill Road LLC Vornado Realty Trust W&D - Imperial No. 1/Norwalk

W&D - Imperial No. 1/Norwa
W&S Associates LP

W&S Associates LP
W/S Stratford LLC
Waco Investment Group
Wal-Mart Stores East LP

Walton Hanover Investors V LLC Walton Whitney Investors V LLC

Washington Green TIC

Washington Place Associates LP Washington Re Investment Trust

Water Tower Square LP
Watercress Associates LP
Watkins Houston Investments LP
Wayside Commons Investors LLC

WCC Properties LLC WEA Gateway LLC Weberstown Mall LLC

WEC 96D Appleton-1 Investment Trust

WEC 96D Niles Investment

WEC 96D Springfield-1 Investment Trust WEC 97G-Syracuse Investment Trust

WEC 99-3 LLC WEC 99A-2 LLC WEC 99A-1 LLC

Weingarten Miller Sheridan LLC

Weingarten Nostat Inc.
Weingarten Realty Investors
Welsh Companies Inc.
Wendover South Associates LP

West Campus Square LP West Oaks Mall LP

Westfork Owners Association Westgate Village LLC

Westlake Limited Partnership

Wheaton Plaza Regional Shopping Center Whitestone Development Partners A LP

Whitestone REIT

Wilmington Trust Company Windsail Properties LLC WMI/MPI Business Trust Woodland Trustees Inc. Woodlands Corporation, The Woodmont Sherman LP

Worldwide Property Management Inc.

WRI Overton Plaza LP

WRI Camp Creek Marketplace Ii, LLC WRI Lakeside Marketplace LLC WRI Seminole Marketplace LLC

WXIII/PWN Real Estate LP

**Sublessees** 

\$1.00 Stuff Inc.

Academy Alliance LLC Adams Outdoor Advertising

Advance Auto Parts

American Outdoor Advertising Arc International Corporation Autozone Northeast Inc. Baby Superstore,Inc. Blockbuster Inc. Books A Million Borders Inc.

Carmax Business Services LLC

Casto

CEC Entertainment, Inc. Chapman & Main Charlie Brown's Steakhouse

Children's Discovery Centers of America

Circuit Sports LP

Consolidated Stores Corporation
Dan's Big & Tall Shop Inc.
Designs CMAL Retail Store Inc.
DHL Global Business Services
Dick's Sporting Goods Inc.
Dollar General Corporation
Dollar Tree Stores Inc.
Don Sherwood Golf Inc.
Edwin Watts Golf Shop
Empire Education Group
Entertainmart-Preston Rd LLC
Eyecare Discount Optical Inc.

Eynon Furniture Outlet Inc. Fabri-Centers of America Inc.

Food Lion LLC Forecast Danbury LP GE Transportation Systems Golf Galaxy

Golfsmith International LP

Great Golf Inc.

Guitar Center Stores Inc.
Homans Associates Inc.
Hughes MRO Ltd.
Huntington National Bank
Inkeeper Properties Inc.
International House Of Pancakes
JR Furniture USA Inc.

Joelle Inc.

JP Morgan Chase Bank

K&G Men's Company Inc.

Lakeshore Equipment Company La-Z-Boy Showcase Shoppes Lifeway Christian Resources

Maggiano's/Corner Bakery Holding Corporation

Mall of Decoration Inc.

Martin, Paul T.

Mayland Cam

Modernage Inc.

Mor Furniture For Less

MRV Wanamaker LLC

New Avenues Lease Ownership LLC

New Colorado Daily, Inc. North South Partner, LLC

O'Charleys, Inc. OK Apple Inc.

Oklahoma Gold Realty LLC

Oklahoma Goodwill Industries, Inc.

Orthodontic Centers of Virginia Inc. Peak Place Holdings, LLC

Pork Place

Pot Luck Enterprises Inc.

Price Chopper Operating Company

Prosound Music Centers Inc. Quantum Fine Casework Inc. Quarterdeck Corporate Office

Raymund Garza

Remington Seeds LLC Restoration Ministries

Ruby Tuesday's

Salem Farm Realty Trust

Salom Sons Inc.

Sam Ash Megastores,LLC

Schiavone, Daniel

Sky Bank

Solo Cup Company

Staples, The Office Superstore Inc.

The Auto Toy Store Inc.

The Floor Store Inc.

The Julia Christy Salon Inc.

The Pep Boys

The Sports Authority

The TJX Operating Companies

Tire Kingdom, Inc.

Topline Appliance Depot Inc.

Toys R US Inc. Trader Joe's Company Truong, Se and Ly

Tru Properties Inc.

TVI Inc.

Viacom Outdoor

Visionary Retail Management Waterbed Emporium of California

West Marine Products Inc.

Winchester Fun Expedition Corporation

Wired Management LLC Workforce Central Florida

#### **Personal Property Lessors**

Avaya Financial Services

GE Fleet Services

**IBM** 

Hewlett Packard

Service Power

Toshiba

# Banks Utilized in the Company's

# Cash Management System

American Savings

AmSouth Bancorporation

Banco Popular

Bank of America

CRP Securities, LLC

Chase Bank

**CRP** Securities

Fifth Third Bank

Fifth Third Securities

JP Morgan Securities Inc

Lehman Brothers

Merrill Lynch Global Institutional Advisory

Division

RBC Dain Rauscher

SunTrust

UBS Financial Services, Inc.

Wachovia Bank & Securities

Wells Fargo

#### **Liquidators**

Gordon Brothers Retail Partners LLC

Great American Group

Hilco Merchant Resources LLC

Hudson Capital Partners LLC

SB Capital Group LLC

Tiger Capital Group LLC

# Litigation Counterparties

Alicea, Ada

Audiobahn

Banker, Michael

Booker, Jamal

Dealtree

DiPirro, Michael

Donnelly, Kenneth

Federal Communications Commission

Foss, Andrew

Harris, William

Holloman, Latia

Ibrahim, Betty

Internal Revenue Service

Iowa AG

JP Morgan Chase

Keystone Automotive Industries

Kobra Properties

Mad Rhino

Maria Moncayo (class action)

Massachusetts Department of Revenue

Mastercard

Micro Electronics

Millennium Retail Partners

Monster Cable

Moxley, Donald

Murphy, Christopher

RealSource

Roberty Gentry (class action)

Securities and Exchange Commission

Snow, Christopher

State of Iowa

Temple, Floyd Edward Jr.

Tennesee Department of Revenue

Unical

Visa

Voegtle, Clayton P.

Weidler, Daniel

#### Restructuring and Other Professionals

Bingham McCutchen LLP

Ernst & Young

FTI Consulting Inc.

Goldman, Sachs and Company

Kirkland & Ellis LLP

Kurtzman Carson Consultants LLC

LeClairRyan

McGuireWoods, LLP

Ogilvy Renault LLP

Osler, Hoskin & Hardcourt LLP

Rothschild, Inc.

Schulte Roth & Zabel LLP

Wilmer, Cutler, Pickering Hale, & Dorr LLP

## U.S. Trustee's Office - Region 4

Bove, Frank J.

Conlon, Debera F.

Davis, Martha

Early, Dennis J.

Frankel, Jack I.

Franklin, Shannon D.

McDow, W. Clarkson.

Van Arsdale, Robert

Weschler, Cecelia A.

Whitehurst, Kenneth N. III

## **District Court Judges (Eastern District**

of Virginia)

Anderson, John F.

Brinkeman, Leonie M.

Buchanan, Theresa C.

Cacheris, James C.

Davis, Ivan D. Ellis, T.S. III

Hilton, Claude M.

Jones, T. Rawles Jr.

Lee, Gerald Bruce

O'Grady, Liam

# Bankruptcy Court Judges (Eastern District of Virginia)

Adams, David H.

Huennekens, Kevin R.

Mayer, Robert

Mitchell, Stephen S.

St. John, Stephen C.

Shelley, Blackwell N.

Tice, Douglas O. Jr.



Fort Lauderdale Jacksonville Los Angeles Madison Miami New York Orlando Tallahassee Tampa Tysons Corner Washington, DC West Palm Beach 50 North Laura Street Suite 2500 Jacksonville, Florida 32202-3646 www.akerman.com 904 798 3700 tel 904 798 3730 fax 904 634 1690 31th floor fax

Peter O. Larsen 904 598 8602 peter.larsen@akerman.com

November 24, 2008

Francis E. Telegadas
Director and Assistant General Counsel
Circuit City Stores, Inc.
9950 Maryland Drive
Richmond, VA 23233-1464

Re: Conflict Waiver – Representation of Samsung in Connection with In re Circuit City Stores, Inc., Case No. 08-35653 (E.D. Va. Bankr. 2008)

Dear Frank:

Akerman Senterfitt has been approached by Samsung to provide legal representation for Samsung Electronics America, Inc., and related persons/entities (collectively "Samsung"), as it concerns Circuit City Stores, Inc.'s bankruptcy filing (the "Bankruptcy Matter").

We have advised Samsung that Akerman Senterfitt currently represents Circuit City in various state and local tax matters. Were Akerman to undertake the representation of Samsung with regard to the Bankruptcy Matter, a conflict of interest may arise in our existing representation of Circuit City.

The attorneys at Akerman involved in the representation of Samsung on tax matters will have no involvement in the representation Samsung in the Bankruptcy Matter. In addition, the attorneys representing Samsung have had and will continue to have no personal access to Circuit City's files and confidential information related thereto.

Given these protections and pursuant to Rule 4-1.7 of the Florida Rules of Professional Conduct, we have consulted with you and seek to obtain the written consent for our Firm's representation of Samsung in the Bankruptcy Matter and our firm's continued representation of Circuit City in the various state and local tax matters. The cited Rule provides:

(JA420262;I)



Francis E. Telegadas Circuit City Stores, Inc. November 24, 2008 Page 2

(a) Representing adverse interests. A lawyer shall not represent a client if the representation of that client will be directly adverse to the interests of another client, unless: (1) the lawyer reasonably believes the representation will not adversely affect the lawyer's responsibilities to and relationship with the other client; and (2) each client consents after consultation.

If Circuit City is willing to waive the conflict of interest presented by our Firm's representation of Samsung in the Bankruptcy Matter, please acknowledge waiver of that conflict by signing the attached Consent and Waiver and promptly returning it to me.

We encourage Circuit City to obtain the advice of independent counsel before agreeing to waive this conflict of interest and signing the Consent and Waiver.

As you know, we place great value on the opportunity to represent Circuit City and we appreciate your courtesy in waiving this conflict and allowing us to continue to provide legal services. I am sorry that I have had to burden you with this request, but we take the Rules of Professional Conduct very seriously and I know you would not want it to be otherwise.

Sincerely,

Peter O. Larsen

# CONSENT AND WAIVER BY CIRCUIT CITY STORES, INC.

The undersigned hereby confirms that Circuit City Stores, Inc. ("Circuit City") has no objection to the representation by Akerman Senterfitt ("Akerman") of Samsung ("Samsung"), subject to the terms and conditions set forth in this letter, and hereby expressly waives any conflict of interest that might otherwise arise as the result of that representation. The undersigned further confirms that Circuit City had the opportunity to consult with and be advised by independent counsel with respect to the conflict waiver discussed in this consent.

Dated: Nov- 25, 2008, 2008

CIRCUIT CITY STORES, INC.

Print Name:

Title: